In the Supreme Court of the United States.

OCTOBER TERM, 1901.

THE ALASKAN LICENSE CASES.

A. W. CORBUS, APPELLANT, *v.* THE ALASKA TREADWELL GOLD MINing Company.	No. 10.
CHARLES STEWART, APPELLANT, *v.* THE WASHINGTON AND ALASKA STEAMship Company et al.	No. 13.
THE PACIFIC STEAM WHALING COMpany, appellant, *v.* THE UNITED STATES.	No. 26.
THE PACIFIC COAST STEAMSHIP COMpany, appellant, *v.* THE UNITED STATES.	Nos. 29, 30, and 31.

APPEALS FROM THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF ALASKA.

REPLY OF THE SOLICITOR-GENERAL TO NEW MATTER IN APPELLANTS' "POINTS MADE IN ARGUMENT."

I have just received a copy of appellants' additional brief, now finally filed. It is devoted largely to drawing "the deadly parallel" between what was said by

Government counsel nearly a year ago, in a brief filed before the cases were assigned for reargument, and what I said. This is amusing, but unimportant. I thought I had made it sufficiently plain, upon the argument, that the Government is not now submitting its case upon the brief filed last spring; if it were, I should not have taken the time of the court in arguing the case orally.

A great many cases are cited in this brief which were not cited before. Among them two Indiana cases (*Castle* v. *Bell*, 145 Ind., 8, and *Wilson* v. *Mathis*, id., 493), to the effect that a proceeding instituted in Indiana to obtain a liquor license is "a judicial proceeding." It may be conceded this is so, within the phraseology of the Indiana courts; but it is because of the provisions of the Indiana statutes. An appeal may be taken by an applicant or remonstrant from a decision of the board of county commissioners granting or refusing a liquor license in Indiana, and this appeal is to be docketed in the circuit court and tried and determined as an original cause.

Counsel renews the contention (certainly not in reply to anything I said) that these license fees collected from certain steamship companies are tonnage duties. The cases he relies on are inapplicable, because the taxes there held invalid were imposed upon vessels, or their owners, engaged in interstate or foreign commerce, and because of such business.

In the *Inman case* (94 U. S., 238), the tonnage tax was imposed upon all vessels entering the port of New York and loading or unloading at wharves there.

In the *Moran case* (112 U. S., 69), the license tax was imposed upon owners of "towboats navigating the Mississippi between New Orleans and the Gulf."

On the other hand, the Alaskan license tax referred to only applies to local business carried on for hire in Alaskan waters.

Many other cases are cited, but I will not weary the court by commenting on them.

JOHN K. RICHARDS,
Solicitor-General.

DECEMBER 30, 1902.

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REPORT

No 10 1000

See pp. 15-20-29-31

OFFICE SUPREME COURT of U. S.
RECEIVED
DEC 18 1902

OF THE

ASSESSOR OF THE DISTRICT OF COLUMBIA

FOR

THE YEAR ENDED JUNE 30, 1902.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1902.

REPORT

OF THE

ASSESSOR OF THE DISTRICT OF COLUMBIA

FOR

THE YEAR ENDED JUNE 30, 1902.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1902.

REPORT OF THE ASSESSOR.

WASHINGTON, D. C., *November 17, 1902.*

GENTLEMEN: I have the honor to submit herewith report of the operations of this office for the fiscal year ended June 30, 1902.

It has been customary for the assessor, in his annual report, to state the assessed value of real property for the ensuing fiscal year. I am unable to include such information in this report for the reason that by act of Congress the time for completion of the ensuing triennial assessment was extended, and these figures are not available. I give, however, the estimated assessed value.

The law under which personal property has heretofore been assessed having been declared inoperative by the court, and the law enacted to take its place not having been in operation long enough to demonstrate what it will produce, the figures as to estimated value of personal property and revenue therefrom are purely speculative.

Estimated value taxable real property	$219,192,208.00
Estimated value taxable personal property	46,666,600.00
Total	265,858,808.00
Estimated tax on real property	3,287,883.12
Estimated tax on personal property	700,000.00
Total	3,987,883.12
Estimated receipts from licenses	636,026.52
Estimated receipts from tax on real and personal property and licenses	4,623,909.64

Value of real property in the District of Columbia as assessed for taxation from 1871 to 1903, inclusive.

Year.	Washington.	Georgetown.	County.	Total.
1871	$66,818,886	$6,213,467	$6,965,101	$79,997,454
1872	62,421,331	6,036,434	6,500,000	74,957,765
1873	72,880,380	6,366,488	8,623,056	87,869,924
1874	80,539,782	6,272,010	9,621,280	96,433,072
1875	82,202,906	6,312,099	9,270,036	97,875,041
1876	78,818,934	5,849,317	8,748,433	93,452,684
1877	81,246,847	5,953,932	8,728,622	95,929,401
1878	83,101,484	6,028,041	8,480,365	97,609,890
1879	75,555,801	5,242,224	6,693,417	87,491,442
1880	76,085,940	5,291,313	6,603,103	87,980,356
1881	77,256,610	5,282,096	6,414,372	88,953,078
1882	78,515,793	5,296,943	6,525,759	90,308,495
1883	80,615,448	5,307,116	6,611,101	92,533,665
1884	80,293,418	4,013,888	6,541,368	90,848,674
1885	82,925,255	4,074,358	6,602,851	93,502,464
1886	85,132,151	4,160,222	6,760,956	96,053,329
1887	96,385,486	4,741,540	7,172,075	108,302,101
1888	99,430,297	4,908,345	7,406,186	111,744,830
1889	102,886,043	4,987,632	7,611,678	115,485,353
1890	119,613,603	5,395,021	12,617,795	137,626,419
1891	123,110,219	5,550,976	12,948,696	141,609,891

Value of real property in the District of Columbia as assessed for taxation from 1871 to 1903, inclusive—Continued.

Year.	Washington.	Georgetown.	County.	Total.
1892	$126,383,584	$5,682,676	$13,415,018	$145,481,278
1893	138,104,771	5,796,297	13,123,208	147,024,276
1894	140,269,876	7,023,070	23,524,858	191,117,804
1895	161,054,761	7,751,615	23,748,670	192,555,046
1896	165,399,819	.....	23,522,924	188,922,343
1897	156,854,384	.....	23,522,924	180,376,308
1898	158,582,366	.....	22,725,918	181,256,284
1899	159,559,921	.....	25,906,450	185,156,371
1900	151,498,501	.....	25,069,045	176,567,549
1901	154,349,966	.....	25,984,675	180,334,641
1902	155,903,114	.....	26,622,494	182,525,608
1903 (estimated)	.....	.....	.....	219,192,208

Value of personal property in the District of Columbia assessed for taxation from 1877 to 1903, inclusive.

Year.	Assessed value.	Year.	Assessed value.
1877	$15,429,873	1891	$11,697,650
1878	17,239,051	1892	11,826,190
1879	13,336,920	1893	12,045,290
1880	11,421,431	1894	11,206,364
1881	10,895,712	1895	11,449,485
1882	9,666,272	1896	10,971,737
1883	9,028,812	1897	9,582,851
1884	11,311,622	1898	9,780,658
1885	12,795,934	1899	13,431,475
1886	12,658,949	1900	14,391,138
1887	11,934,245	1901	12,567,084
1888	10,943,458	1902 (estimated)	15,962,805
1889	11,728,672	1903 (estimated)	46,666,600
1890	11,023,167		

TRIENNIAL REALTY ASSESSMENT.

The board of equalization and review of assessment of real property provided for in the act of August 14, 1894, endeavoring to meet the demand for increased revenues for the District and at the same time to do no injustice to property owners, deemed it wise to reconsider, in respect of each piece of property in the District of Columbia, the assessment returned by the board of assistant assessors. The board found that they could not thoroughly accomplish this task within the time provided by law, namely, by the first Monday in June. This fact being brought to the attention of the Commissioners, they solicited Congress to extend the time for such revision. Congress, by act approved April 29, 1902, extended the time for completion of the duties of the board of equalization and review until October 31, 1902.

TIME FOR PAYMENT OF TAXES.

By act approved June 6, 1900, provision was made for the payment of taxes in one installment in the month of May instead of two installments in November and May, respectively, as theretofore. The operation of this act was not found satisfactory, many property owners preferring to pay taxes in two installments, principally in cases of persons about to dispose of property and desiring to pay taxes as nearly as possible to date of sale. To remedy this trouble an act approved February 14, 1902, provided that hereafter the first half of each year's taxes may be paid in November at the option of the prop-

erty owner, the whole tax being due and payable the following May, and no penalty accruing until June 1. For the fiscal year 1903, however, the payment in November, 1902, had necessarily to be postponed because of delay in completion of triennial assessment, as hereinbefore explained. It is believed that the new arrangement will prove a satisfactory one.

TAXES ON PERSONAL PROPERTY.

The act of Congress approved March 3, 1877 (19 Stat., 396), provided for the assessment of personal property. This law in the course of time became practically a dead letter.

In the summer of 1901 I was instructed by the Commissioners to make every effort to enforce the provisions of said law. I at once had prepared the prescribed blank schedules and published in the newspapers the notice required by law, directing all citizens to make return of personal property within forty-five days. Within the forty-five days after publication of notice there were about twenty returns made to this office. The forty-five days having expired, I proceeded to the best of my ability, as required by law, from personal view and from the best knowledge obtainable, to assess personal property of those persons who had made no return, and to add to such assessment a penalty of 50 per cent. I visited the prominent residential portions of the city and the various local corporations, trust companies, etc., with a view to inspecting as much personal property as possible within the limited time allowed.

In the latter part of October, 1901, I was restrained by the court from making further assessments. I then brought into the office what information I had obtained, and listed the same for taxation. On December 20, 1901, the supreme court of the District of Columbia, in the case of Heald et al., Committee *v.* District of Columbia (At Law No. 45000), held that the act of Congress approved March 13, 1877, providing for assessment of personal property, had been rendered inoperative by reason of the abolition of the offices of two of the assessors, who, under law, were to make the assessment of personal property, and that the present assessor was not their successor with authority to perform their duties and to make the assessment. This, of course, put an end to all attempts to enforce the act of March 3, 1877. All arrears of personal taxes levied under the act referred to have subsequently been canceled by order of the Commissioners.

During the winter a new personal-tax law was drafted and after a great many changes made by direction of the committees of Congress, and many made by the committees themselves, the law was passed and approved July 1, 1902. This law did not become operative in the fiscal year for which this report is made, but it will probably not be out of place for me to state that the work incident to its enforcement is being pushed as rapidly as possible to the best of the ability of those intrusted with such responsibility, and it is believed that their efforts will meet with success.

CERTIFICATES OF TAXES.

During the past fiscal year there have been issued over the hand and seal of the assessor 6,520 certificates of taxes for which a fee of 50 cents each was collected. This is an increase over the number issued

in the fiscal year 1901 of 499. This work requires skill and the utmost care, as under the act of May 13, 1892, any tax or assessment omitted from such certificates is barred as to purchasers subsequent to the same. It affords me pleasure to state that the clerks in this branch of the business have been so painstaking that no errors have come to my notice.

In this connection, I desire to urge upon the Commissioners a recommendation to Congress that the act of May 13, 1892, be amended to provide that any tax or assessment omitted from a certificate of taxes shall, upon discovery of such omission, be canceled, and not, as the law now provides, barred as to any purchaser subsequent to date of said certificate. As the law now stands, it is necessary for property to change hands before such law becomes operative. Again, a property owner can not obtain a certificate for his own information upon the reliability of which he can depend. It is certainly in the interest of public policy and public right that when the District of Columbia, over the hand and seal of its appointed officer, gives its certificate as to the condition of taxes on property that such certificate should import absolute verity.

In addition to the certificates above mentioned, for which a fee is charged, there have been during the past fiscal year issued by this office 767 free certificates, accompanying subdivisions, condemnations of land, and tax deeds, involving the same care in their preparation as the regular certificates of taxes. This is an increase of 352 over the number issued during the fiscal year 1901.

EXEMPTION FROM TAXATION.

At the recommendation of the Commissioners, Congress inserted in the act of July 1, 1902, a provision that hereafter no property, except that of the United States or the District of Columbia, should be exempt from assessments for improvements. With the exception of this law the statutes concerning the exemption of real property from taxation lack conciseness and perspicuity, leaving a large amount of discretion in the District authorities, frequently resulting in claims of discrimination.

The United States and the District of Columbia are constantly acquiring more property in this district, thereby reducing the taxable basis. The total amount of exempt property, other than that owned by the United States and the District of Columbia, is $9,480,994, apportioned as follows: City, $7,322,118; county, $2,158,876. If the taxes were paid upon all this property the District would derive a revenue therefrom of $142,214.91 per annum.

It is an indisputable fact that churches, schools, hospitals, and institutions of kindred character are potent factors in the development of public morals, education, and health, tend to the prevention of crime, and the alleviation of much misery and suffering. When such institutions are conducted purely for the benefit of the public, they should be exempt from the payment of taxes; but when they are conducted by private enterprise and for individual gain, they should pay their share of the public financial burden.

Immunity from participation in the expense of the municipality is a privilege which should be sparingly granted. A statute should be enacted clearly defining what property is exempt from taxation, con-

fining the same to institutions conducted wholly for public benefit, and leaving as little discretion as possible with the officials of the Government, thus avoiding opportunities for, and claims of, discrimination.

TAX-SALE LAW.

A great deal of time and labor was expended during the past winter in the preparation of a tax-sale law to take the place of that of February 28, 1898, which had been found to be inadequate in many respects. The new law was passed substantially in the form in which it was drafted, and approved July 1, 1902. The date for sale of property for delinquent taxes is changed from the middle of April to the middle of March, making the sale occur at a time much more convenient for both the collector's and assessor's offices.

Heretofore, in the case of property which has been offered for sale and for want of bid bought in by the District of Columbia, the tax for which such property was bid in has, in the majority of cases, stood on the records indefinitely, the District having no practicable means of disposing of its lien. The new law provides a method for the enforcement of such liens, by which the Commissioners may, at any time after two years from the date property was bid in for the District, sell the same at public or private sale and issue to purchasers deeds for the same; or, if two years have not expired since property was bid in for the District, the collector of taxes may issue certificates of sale to any persons applying therefor, which may be converted by the holders into deeds two years after date of such certificates.

Provision is also made that purchasers at tax sale shall be required to deposit with the collector of taxes a sum sufficient, in his judgment, to guarantee a full and final settlement for such purchase. These provisions will not only be the means of enforcing nearly all the liens owned by the District of Columbia for arrears of taxes, but will prevent a practice which has frequently been resorted to in order to force the District to buy in property, i. e., the purchasing of property at tax sale by the owner and failure to pay the money within the required time, the law providing that if purchase money is not paid in within five days from date of sale the property shall be considered as bought in for the District of Columbia. It is believed that the operation of this law will prove very satisfactory.

PUBLIC INSPECTION OF RECORDS.

In my last annual report I strongly urged the recommendation to Congress of a change in the law with reference to access of the public to the records of the assessor's office.

The law in force at that time gave the public the privilege of inspecting the records at all times, and gave the assessor no discretion as to when or in what manner such examination might be made. I am glad to say that this has been remedied by act approved July 1, 1902, which provides that the assessor shall have the records of his office open to public inspection, free of charge, only at such time or times as the public interest will permit.

TRANSFERS OF REAL PROPERTY.

In transcribing deeds from the office of the recorder of deeds, wills from the office of the register of wills, and decrees of the court from the office of the clerk of the supreme court, for the purpose of making

proper transfers of real estate on the books and cards of this office, the greatest care and a technical knowledge of the subject are required.

During the fiscal year 1902 there were so transcribed and entered 5,729 transfers, 3,640 in the city and 2,089 in the county of Washington. This is an increase of 519 over the number of transfers in the fiscal year 1901. There are engaged in this work three clerks who have demonstrated their efficiency and attention to duty. One of these gentlemen, whose duty it is to make the transcripts from the original documents, and who is peculiarly adapted to such work, I have recommended for an increase in salary from $1,000 to $1,200, because of his efficiency, industry, and length of service.

TAX BILLS.

We have continued the practice adopted some time ago of preparing tax bills prior to the time tax becomes payable, having them arranged in alphabetical order, readily accessible when application is made for same, instead of the old method of making bills when called for. This has resulted in a great saving of time for the employees of this and the collector's office, and for the public, especially during the periods when the majority of taxes are paid.

UNIFORMITY OF RATE OF TAXATION.

For many years agricultural lands have been assessed at the rate of 1 per cent on their assessed valuation. By the act of July 1, 1902, this rate was changed to 1½ per cent, making the rate of taxation uniform throughout the District.

WATER MAIN TAX DEPARTMENT.

The corps of clerks engaged in auditing and placing on the card system the records of the water main tax department from the year 1866 to date completed their work early in the spring of 1902. This work has been thoroughly and efficiently performed, and changed from a chaotic condition to a modern business status an important and intricate set of books, which have for years needed such revision. At the present time the condition of any piece of property as to assessments for water main may be immediately determined.

The current work of this bureau is in charge of an industrious and competent employee, who keeps this important branch of the service at all times up to date.

PLATS AND DESCRIPTIONS OF COUNTY PROPERTY.

The county of Washington was, prior to 1872, under control of the old levy court. In that year the court was succeeded by the board of public works, but failed to deliver to its successor any of its records or plats. As a consequence, when the present form of government was installed it was wholly unprovided with plats of county property.

The first plats of unsubdivided land in the possession of this office, consisting of 30 plats 26 by 20 inches, were made by B. D. Carpenter in 1881 by authority of act of Congress approved June 4, 1880. At that time these were thought to be adequate for assessment purposes,

but as they do not give property by metes and bounds they are no longer of service.

In 1892 plats were made by D. J. Howell, by authority of act of Congress approved January 24, 1891. These have been found insufficient for purposes of assessment because of their general plan and of the fact that they were intended to give merely the deed lines, acreage, and names of persons to whom property was assessed.

It will, therefore, be observed that this office has never had in its possession reliable or comprehensive plats of the county upon which assessments should be based or for the purposes of reference.

In 1873 the assessed value of property in this portion of the District was $8,623,056, and in 1902, $26,622,494, which fact in itself demonstrates the absolute necessity for plats showing accurately all parcels of land embraced therein.

The plan for extension of streets having been approved, and the locations of such highways having been thus ascertained with reasonable permanency, a system should be devised providing each parcel of land with a distinctive number or designation, thereby furnishing a definite description for all purposes of assessment and conveyance, eliminating the probability of duplication of numbers and similarity of names of subdivisions, which under the present system are of daily occurrence, causing erroneous descriptions in assessing property and advertising same for sale for delinquent taxes, and much other annoyance and confusion.

An act of Congress approved March 3, 1899, was drafted to carry out this purpose, but as the surveyor thinks this law can not stand the test of the courts he has not attempted to carry out its provisions.

In this connection the following is quoted from a report of Mr. W. P. Richards, the engineer in charge of street-extension plans:

"In order to have a full and accurate description for assessing all lots and tracts of land in the District an act was passed March 3, 1899 (public No. 221), entitled 'An act to distinctively designate parcels of land in the District of Columbia for the purposes of assessment and taxation, and for other purposes.' As it was considered unwise to make any additions on the surveyor's books for such purpose, it was found necessary to have a set of maps to be used alone for assessment and taxation. I at once suggested that certain maps of this office could be copied for the assessor's office, but no money being available for the work, the act has practically been inoperative.

"The maps referred to in this office are clearly and accurately drawn and very complete as to details of the various recorded subdivisions of the District. These maps were prepared as an incident in the study and completion of the permanent system of highway plans, and the platting was based on an extensive system of measurements and triangulation made by this department and covering the entire District. The maps are on 190 sheets, 24 by 32 inches, drawn to a scale of 1 inch to 100 feet, and would, if extended to cover the entire county, consist of 260 sheets. Very little platting would be required to finish the set, as the maps that are lacking would include unsubdivided tracts and would have very few lines upon them.

"These maps are the only ones of the county drawn on so large a scale and in a shape for ready reference, and constant use of them by the various departments is tending toward their destruction. About half of them have been lithographed, but no funds are available for copying the others. If they are used as a base for the work authorized in the above-mentioned act, I estimate that $5,000 will be required to complete the set and lithograph the same. One set of plats could then be filed with the surveyor, one with the assessor, and one with the computing engineer, and they should be added to or changed from day to day as subdivisions are recorded, so that any map of the set would show the streets, subdivisions, and lots by the latest records."

In view of the facts set forth in the above-quoted report of Mr. Richards, the opinion of the surveyor as to the inefficacy of the act of

March 3, 1899, and the foregoing explanation of this office as to the unsatisfactory condition of the matter, I recommend the appointment by the Commissioners of a committee, composed of the corporation counsel, the surveyor, the engineer in charge of street extensions, and a representative of this office, to formulate a plan for renumbering and describing all lots and parcels of land in that portion of the District outside of the city of Washington, producing accurate plats of same and the probable cost of such work.

ARREARS OF TAXES.

In my annual reports for 1900 and 1901 I recommended that the Commissioners urge Congress to pass an act permitting payment of certain arrears of taxes, with 6 per cent per annum interest. This the Commissioners did, and, by act approved February 15, 1902, permission was granted for payment of delinquent taxes prior to tax for year 1900 at 6 per cent per annum in lieu of the usual penalties and interest, provided that such payment be made before December 31, 1902. The arrears of taxes having several years ago been placed upon the card system (which has been effectively maintained), the amounts due were readily accessible and a large amount of such arrearage has been paid. It is hoped before the expiration of the period during which such payments may be made a large majority of delinquent taxes which for years have been carried on our books may be wiped out. Another beneficial result of the passage of this law and the consequent inquiry of owners as to arrears has been the discovery of many of those errors and inaccuracies made years ago, which it has been my desire, since assuming the duties of this office, to eradicate.

It has been my policy, in connection with this matter, to notify owners of such delinquency whenever their addresses were ascertainable. This practice has been the means of bringing in a large amount of arrearages about which owners would not otherwise have been aware. It has also been my plan, as far as practicable, to notify owners of property before expiration of time within which they might redeem from sale property bid off at annual tax sales by persons other than the District of Columbia. While the law does not require notice in either of the cases cited, I consider it one of the most important functions of the assessor's office to in every way accommodate and facilitate owners of real estate in the matter of payment of taxes.

INCREASE IN NUMBER OF LICENSES.

There are some classes of business and trade not embraced in the recently enacted license law which should be required to pay licenses. I will, during the next session of Congress, submit to you draft of a bill to amend the existing law and include these cases.

SPECIAL-ASSESSMENT DIVISION.

The employees of the special-assessment division have been unusually busy during the past fiscal year. The amount of assessments levied in 1902 was $356,133.32 more than during the fiscal year 1901, the principal increase being in assessments for street extensions.

Assessments levied, 1902.

Assessment and permit work	$103,561.48
Improvements and repairs	4,315.24
Water-service connections	2,158.46
Construction of county roads	2,235.34
Extension of streets	381,331.92
Reassessments	40.99
Total	493,643.43

The supreme court of the District of Columbia has canceled during the fiscal year 1902 assessment and permit work amounting to $76.01.

The superintendent of sewers, in his report for the fiscal year 1902, recommends that assessments for sewers be levied in future at the rate of 1 cent per square foot of area of lots abutting upon sewers constructed. I think such method is manifestly wrong and unjust, and most earnestly protest against its adoption, inviting your attention to the following statement, the first and second columns of which are transcripts from the records of special-assessment division, showing the number and amount each of six special assessments for sewer, based upon actual cost of work as certified and transmitted by the engineer department. The third column shows amounts which would have been assessed against property if the assessments had been levied at the rate of 1 cent per square foot. The fourth column shows difference between amounts actually assessed and amounts which would have been assessed by the square-foot method at the rate suggested. The total cost of the sewers referred to in inclosed statement was $3,286.82, but under system proposed by superintendent of sewers the lots would have been assessed $4,606.37, which would put the District of Columbia in the position of making a profit of $1,319.55 from construction of sewers in question.

Assessments for sewers.

	Levied under act of Aug. 7, 1894.	If levied as proposed.	Increase of assessments under proposed plan.
6715	$887.53	$2,781.84	$2,194.31
6716	157.96	336.38	178.42
6717	225.42	372.81	147.39
6718	271.66	394.30	122.64
6719	316.59	541.04	224.45
6721	84.25	180.00	95.75
Total	1,943.41	4,606.37	2,962.96

In addition to this reason for opposing the proposed method of assessing for municipal improvements by the square-foot system is a practice which was sometimes resorted to in order to escape an equitable share of such assessments when assessments for water mains were levied by the square foot, i. e., the temporary deeding to some one other than the owner of a narrow strip of property abutting such improvements, thereby preventing assessment of the entire area of property benefited by the improvements.

Congress provided in act of July 1, 1902, that in cases where assessments for benefits for street extensions had been or should thereafter be levied, payment of the same should be made in five equal annual

installments, with interest at the rate of 4 per cent per annum from and after confirmation of the verdict of award, instead of the varying number of installments provided for in prior legislation as to the extension of specific streets and avenues. It also provided that the amount of any payment of any installment or installments theretofore made on account of any such assessment should be credited thereon, and that the balance should be due and payable as if such assessment had been originally payable in the installments and with the interest provided for in such act. This made uniform the number of installments of assessments provided for in various statutes.

The same act provided that in cases of payments of awards for damages there should be taken into consideration the assessments for benefits, and that only such portion of said award for damages should be paid as might be in excess of the assessment for benefits; also that there should be credited on assessments for benefits the amount of any award for damages not in excess of said assessment. This legislation minimizes the bookkeeping incident to such assessments and prevents a property owner from receiving his award for damages and then delaying indefinitely his payment of assessment for benefits.

The work of the special assessment division of this office has been performed in an efficient and satisfactory manner.

CURRENT BUSINESS OF THE OFFICE.

The fiscal year 1902 has been the busiest year in the history of the assessor's office, as is demonstrated by the volume of work performed and the results accomplished. It has frequently been necessary for the employees of the office to remain after hours and often to work at night in order to keep the current work of the office up to a high standard, to maintain which they all seem anxious to cooperate with the assessor. Every year the number of accounts, payments, subdivisions, transfers, communications, reports, etc., materially increases.

The routine work of the office requires great care and accuracy, involving as it does the keeping of the records of that branch of the government intrusted with the raising of the revenue. The clerks engaged in this work can not give it undivided attention because of the continuous interruptions occasioned by demands of the public for bills, information, etc. Taken as a whole, the employees of the office of the assessor deserve great credit for the small number of errors made, considering the technical character of the work and the difficulties under which it is accomplished. I have to thank them for their industry, efficiency, and cooperation.

LAWS RELATING TO TAXATION.

I append to this report a synopsis of the laws relating to taxation, which has been carefully prepared, and which I think will be found useful for purposes of reference.

DETAILS.

During the fiscal year 1902 there were detailed from this to the executive office 1 clerk at $1,200 per annum and 1 clerk at $900 per annum. There were detailed from the executive office to this office 1 clerk at $600, 1 messenger clerk at $480, and 1 messenger at $360 per annum.

SUMMARY.

In the foregoing report I have endeavored to bring to your attention those matters pertaining to this office which I considered most important, and about which you should be informed. It has been my endeavor to execute the duties of my office to the best of my ability, and I have been encouraged by evidences of your confidence and consideration, for which I thank you.

Very respectfully,

H. H. DARNEILLE,
Assessor District of Columbia.

The COMMISSIONERS OF THE DISTRICT OF COLUMBIA.

OFFICE OF THE ASSESSOR, DISTRICT OF COLUMBIA,
Washington, September 17, 1903.

GENTLEMEN: Complying with your directions, I submit herewith estimate of the amounts required for the support of this department for the fiscal year ending June 30, 1904, as follows:

	Name of present incumbent.	Office, or other object of appropriation.	Appropriated 1903.	Estimated 1904.	Approved 1904.
1	Darneille, H. H	Assessor	$3,500	$3,500	
2	Kalbfus, S. T	Assistant assessor	2,000	2,000	
3	Montague, W. D	....do	1,600	1,600	
4	Alvey, T. F	Clerk	1,400	1,400	
5	Fitzhugh, H. M	....do	1,400	1,400	
6	Lesh, P. S	Clerk arrears division	1,400	1,400	
7	Mix, F. F	Clerk	1,200	1,200	
8	Kirk, J. S	....do	1,200	1,200	
9	Gage, S. D	....do	1,200	1,200	
10	Ashby, H. R	....do	1,200	1,200	
11	Nelson, R. E., jr	Draftsman	1,200	1,200	
12	Davis, C. M	Clerk	1,000	1,000	
13	Evans, A. K	....do	1,000	1,000	
14	Baker, L. T	....do	1,000	1,000	
15	Harkness, J. W	....do	1,000	1,200	
16	Luthers, M. M	Assistant or clerk	900	900	
17	Langston, F. M	Clerk, charge of records	1,000	1,000	
18	Herring, M. S	Clerk	900	900	
19	Ray, A. C	....do	900	900	
20	Bolton, H. B	License clerk	1,200	1,200	
21	Addison, L	Clerk	1,000	1,000	
22	Nicholson, L. L., jr	....do	1,000	1,000	
23	Donovan, W. J	Inspector licenses	1,200	1,200	
24		Assistant inspector licenses		1,000	
25	Moten, Wm	Messenger	600	600	
26		Temporary clerk hire	2,500	500	
27	Griffin, E. W. W	Assistant assessor	3,000	3,000	
28	Morsell, S. T. G	....do	3,000	3,000	
29	Trimble, Matthew	....do	3,000	3,000	
30	Hamilton, R	Clerk board assistant assessors.	1,500	1,500	
31	Howard, F	Messenger and driver	600	600	
	Total		43,600	42,800	
32		Salaries and expenses excise board.	5,500	5,500	
33	McKenzie, A	Assistant assessor personal tax appraisers.	3,000	3,000	
34	Nye, F	Assistant assessor personal tax appraisers.	3,000	3,000	
35	Smither, J. E	Clerk personal tax board	1,400	1,400	
36	Adams, B. F	Assistant clerk personal tax board.	1,000	1,000	
37	Lambeth, A. M	Inspector personal tax board.	1,200	1,200	
38	Woodward, H. E	....do	1,200	1,200	
39	Hendershot, J	....do	1,200	1,200	
40		....do		1,200	
41		Contingent expenses personal tax board, including $2,000 for extra clerk hire.	6,000	6,000	
	Total		18,000	19,200	

	Name of present incumbent.	Office, or other object of appropriation.	Appropriated 1903.	Estimated 1904.	Approved 1904.
42	Daniel, J. W	Special assessment clerk	$1,700	$1,700	
43	Trow, W. G	Clerk	1,200	1,200	
44	Cridler, D. M	do	1,200	1,200	
45	De Shields, W. H	do	1,200	1,200	
46	Bradshaw, A	do	1,200	1,200	
47	Hamilton, H. W	do	1,200	1,200	
48	Winchell, D. G	do	1,200	1,200	
49	Lee, A. J	do	1,200	1,200	
50	Boteler, J. E	do	900	900	
51	Mattingly, F. G	do	900	900	
	Total		11,900	11,900	
	Grand total		79,000	79,400	

EXPLANATION.

Item 15.—This is an increase of $200 per annum in the salary of a clerk who is employed in examining all deeds recorded and wills probated, separating therefrom those which are necessary for the purpose of making proper transfers of real estate on the books of this office. He is also required to examine the title to all property the ownership of which is uncertain or disputed. This work requires a knowledge of real-estate law, close application, and more than usual ability. The title companies pay men engaged in similar work a much higher salary. The incumbent is very efficient in this line, has been in the employ of the District for some years, and the increase asked for is inconsiderable when compared with the character of the work and the manner in which it is performed.

Item 24.—This is a new position, that of assistant inspector of licenses. At its last session Congress enacted a new license law, which largely increased the work of the license branch of the office. One inspector is unable to properly attend to the outside license work, and the new man asked for is indispensable to the proper enforcement of the law.

Item 25.—For the fiscal year 1903 Congress appropriated $2,500 for temporary clerk hire in this office. I do not anticipate that we will need that much during the ensuing fiscal year, but have asked for $500 to guard against contingencies at those times when the office is rushed with work beyond the capacity of its normal clerical force.

Item 30.—This is a new position, viz, an additional inspector for the personal tax board. Congress at its last session enacted a new personal-tax law and provided certain machinery for its enforcement. I find that we have not enough inspectors to properly attend to the outside work of this branch of the office, and have consequently asked for one new man. This position is essential to the proper enforcement of the personal-tax law.

The greatly increased volume of work incident to the new triennial assessment and the enforcement of the recently enacted personal tax and license law has necessarily delayed the preparation of the annual report of this department for the fiscal year 1902. It will be completed and forwarded to you at the earliest practicable date.

LICENSES ISSUED.

During the fiscal year ended June 30, 1902, 4,019 licenses were issued, including 514 barroom, 128 wholesale liquor, and 121 engineer licenses. There have been certified to the collector of taxes 1,193 certificates for miscellaneous receipts.

PUBLIC PASSENGER VEHICLES.

During the last fiscal year 367 passenger vehicles were licensed as follows, viz:

One horse	332
Two horse	35
Total	367

INSURANCE.

Since my last report the act of Congress approved March 3, 1901, entitled "An act to establish a code of law for the District of Columbia," has taken effect. The establishment of an insurance department terminated the authority of this office as

affecting that branch December 31, 1901. The receipts from that source during the last fiscal year show a decrease, due to the cause above mentioned.

July 1, 1902, Congress passed a new law imposing personal and license taxes in the District of Columbia. The withdrawal of the insurance branch has been more than offset by the additional labor incident to the collection of more than 27 different kinds of licenses not heretofore required.

Receipts from licenses during the year ended June 30, 1902.

Business.	Amount.	Increase.	Decrease.	Number in each class.
Apothecaries	$768.36	.....	$15.66	195
Auctioneers	1,925.00	.....	125.00	21
Banks and bankers	530.84	$14.31	.....	64
Billposters	75.00	55.00	.....	4
Billiard, pool, and other tables, etc	4,277.34	318.15	.....	412
Barrooms	207,406.10	.....	1,408.60	514
Cattle brokers	515.02	.....	138.34	29
Commission merchants	1,733.34	.....	73.34	45
Dealers in ice merchandise	312.00	.....	.....	3
Dealers in second-hand personal property	4,803.45	.....	100.07	135
Dealers in old barrels	50.00	10.00	.....	5
Entertainments, circuses, balls, etc	3,774.91	.....	470.09	595
Hotels	5,026.84	200.50	.....	94
Intelligence offices	210.01	.....	91.57	22
Insurance companies, District of Columbia	221.73	.....	1,250.69	20
Insurance agents	475.00	.....	2,894.45	189
Insurance agents (new)	1,711.74	1,711.74	.....	.....
Insurance associations (fraternal)	45.00	.....	.....	9
Insurance percentage tax	26,405.30	2,410.55	.....	192
Livery stables	3,348.17	.....	33.09	61
Manufacturers of illuminating gas	1,072.00	.....	72.00	2
Peddlers	200.09	.....	12.47	19
Public vehicles	2,039.90	.....	561.75	367
Pawnbrokers	1,008.34	308.34	.....	10
Produce dealers	7,678.71	.....	2,175.18	323
Restaurants and eating houses	7,735.55	286.22	.....	361
Real-estate agents	9,133.41	358.35	.....	191
Theaters	841.67	41.67	.....	9
Wholesale liquor dealers	32,701.70	2,023.50	.....	128
Total	326,026.52	7,748.33	9,422.30	4,019

Total receipts from licenses 1900–1901	$327,700.49
Total receipts from licenses 1901–1902	326,026.52
Total decrease	1,673.97
Total decrease 1901–2	9,422.30
Total increase 1901–2	7,748.33
Net decrease	1,673.97

H. H. DARNEILLE,
Assessor District of Columbia.

The COMMISSIONERS OF THE DISTRICT OF COLUMBIA.

OFFICE OF THE ASSESSOR DISTRICT OF COLUMBIA,
November 17, 1902.

METHODS OF TAXATION IN THE DISTRICT OF COLUMBIA.

ASSESSMENT OFFICIALS.

Assessments of both real and personal property are made by the assessor and a board of 5 (act of July 1, 1902, and 28 Stat., 282) assistant assessors, 3 of said board being designated by the assessor to act as the assessors of real estate and as the excise board, and the two other members of said board designated by the assessor to compose the board of personal tax appraisers. All 5 members of said board of assistant assessors, together with the assessor, chairman, constitute the board of equalization and review of real-estate assessments, and also the board of personal tax appeals. The assessor, however, acts as chairman ex officio of the several boards aforesaid. The assessor and the members of the board of assistant assessors may not be removed except for inefficiency, neglect of duty, or malfeasance in office. The members of the board of assistant assessors are required to perform such other official duties as the assessor may from time to time direct. (Act of July 1, 1902.)

The salary of the assessor is $3,500 per annum and that of each of the members of the board of assistant assessors $3,000 per annum (28 Stat., 282, and act of July 1, 1902). The assessor is required to furnish bond in the sum of $10,000 (30 Stat., 666), and each member of the board must, before entering upon his duties, take an oath to diligently, faithfully, and impartially perform the duties imposed upon him. (28 Stat., 282.)

ASSESSMENT OF REAL PROPERTY.

Real estate is assessed triennially (28 Stat., 282) at not less than two-thirds of its true value (act of July 1, 1902), by the board of three assistant assessors (28 Stat., 282). This assessment must be completed on or before the first Monday of January in each third year, and return of the same made to the assessor, together with all maps, field books, surveys, plats, and all notes and memoranda concerning said assessment. The assessment must be made by said assessors from actual view and from the best sources of information obtainable.

The assessment then passes to the board of equalization and review, composed of the assessor, chairman, and five (act of July 1, 1902, and 28 Stat., 282) assistant assessors. This board convenes on the first Monday of January (28 Stat., 282), and continues in session until review of the assessment is completed, which must be, as nearly as practicable, by the first Monday of June in each third year. Public notice of the time and place of such meeting must be given by publication for two successive days in two daily newspapers in the District of Columbia. The members of the said board are authorized to administer oaths or affirmations, to summon, through the officers of the Metropolitan police force, any person to appear before said board to testify touching matters pertaining to the assessment, such witnesses being allowed the same fees as paid in civil actions before the supreme court of the District of Columbia.

Any person summoned and examined, as aforesaid, and knowingly making false oath or affirmation, is considered guilty of perjury, and upon conviction thereof may be punished according to laws for punishment of perjury (28 Stat., 285).

Any three members of said board shall constitute a quorum for business, and in the absence of the assessor a temporary chairman may be selected. It is the duty of the board of equalization and review to hear appeals from property owners, and to fairly and impartially equalize, as a basis for taxation, the values placed upon real property by the board of assistant assessors. In reaching their determination they may raise the valuations of such tracts or lots as, in their opinion, may have been returned below their value, and reduce the valuations of such as they may believe to have been returned above their value, to such sums as, in their opinion, may be the value thereof. Upon completion of the duties of the board of equalization and review the assessment must be approved by the Commissioners of the District of Columbia, after which approval it becomes the basis of taxation for the ensuing three years (28 Stat., 284).

Annually, on or about the 1st of July, the board of assistant assessors is required to make a list of all real property which shall have become subject to taxation, and which is not then on the tax list, and to fix the valuation thereof according to the rules prescribed for assessing real estate. They are also required to make a return of all new structures erected or roofed, and additions to, or improvements of, old structures of over $500 in value, which shall not have been theretofore assessed, specifying the tract or lot on which each of such structures shall have been erected and the

value of such structure, and they shall add such valuation to the assessment made of such tract or lot. When improvements on any tract or lot become damaged or destroyed, the board is required to reduce the assessment on such property to the extent of such damage.

Appeals from these yearly assessments are heard by the board of equalization and review between the first and third Mondays of July of each year.

If the board of assistant assessors shall ascertain that any real property has been omitted from assessment for any previous year or years, or has been so assessed that the assessment was void, they must at once reassess such property for each year of such omission and report the same, through the assessor, to the collector of taxes, who is required to at once proceed to collect the taxes so in arrears as other taxes are collected. However, no property which has escaped taxation is liable for a period of more than three years prior to assessment, except in the case of property involved in litigation.

Whenever a subdivision of any real property is made and recorded with the surveyor of the District the board of assistant assessors must reassess the property so subdivided, and the tax on such reassessment is due and payable at the semiannual payment of taxes next ensuing. (28 Stat., 284 and 285.)

RATE OF TAXATION.

The rate of taxation is uniformly, throughout the District of Columbia, 1½ per cent. (Act of July 1, 1902.)

BOOKS OF ASSESSMENT.

The books of assessment are prepared by the assessor before the first day of November in each year, and upon completion thereof the assessor is required to make a statement showing the total amount of the assessment of both real and personal property and the total amount of taxes to be collected under said assessments; which statement must be receipted by the collector of taxes, in triplicate, and said collector is held responsible, under his bond, for all such taxes, except such as he may not be able to collect after fully complying with the requirements of law. The original receipt of said assessment and taxes must be forwarded by the assessor to the First Comptroller of the Treasury, the duplicate to the auditor of the District of Columbia and the triplicate is to be retained by the collector. (27 Stat., 13.)

All real property must be assessed in the name of the owner or trustee or trustees of the owner thereof. All undivided real property of a deceased person may be assessed in the name of such deceased person until the same is divided according to law, or otherwise passed into the possession of some other person or persons, and all real property the ownership of which is unknown shall be assessed "Owner unknown." (28 Stat., 282.)

TAX BILLS.

All general tax bills must be prepared under the direction of the assessor. (27 Stat., 13.) By order of the Commissioners, all special assessment and water-main tax bills are also prepared under his supervision.

DATE OF PAYMENT OF TAXES.

Taxes on realty are levied by fiscal years, and are payable one-half in November at the option of the owner, no penalty accruing for failure to pay said half until the whole tax becomes due in the following May. For failure to pay before the 1st of June, 1 per cent per month penalty is charged. (Act of February 14, 1902.)

PUBLIC INSPECTION OF RECORDS.

The assessor is required to have the records of his office open to the inspection of the public, free of charge, at such time or times as the public interest will permit. (Act of July 1, 1902.)

EXEMPTIONS.

The act of Congress approved March 3, 1877, made the following provisions as to exemptions from taxation:

"That the property exempt from taxation under this act shall be the following and no other, namely, first, the Corcoran art building, free public library buildings, churches, the Soldiers' Home, and grounds actually occupied by such buildings; secondly, houses for the reformation of offenders, almshouses, buildings belonging to institutions of purely public charity conducted without charge to inmates, profit or income; cemeteries dedicated and used solely for burial purposes and without private income or profit; but if any portion of any such building, house, grounds or cemeteries so in terms excepted is larger than is absolutely required and actually used for its legitimate purpose and none other, or is used to secure a rent or income or for any business purpose, such portion of the same, or a sum equal in value to

such portion, shall be taxed against the owner of said building or grounds." (19 Stat., 399.)

This has been modified by the act of July 1, 1902, which provides:

"That hereafter property used for educational purposes, that is not used for private gain, shall be exempt from taxation, and all other property used for educational purposes shall be assessed and taxed as other property is assessed and taxed."

And also:

"And hereafter no property except that of the United States or the District of Columbia shall be exempt from assessments for improvements."

SALES FOR DELINQUENT TAXES.

The assessor is required to annually prepare a list of taxes on real property in arrears on the 1st day of July. The Commissioners must fix a date of sale and publish the list with notice of sale in a pamphlet, of which not less than 2,000 copies must be printed for distribution to taxpayers applying therefor. The Commissioners must also give notice, by advertisement twice a week for three successive weeks, beginning on the third Monday of February of each year, in three daily newspapers published in the District, that the pamphlet has been printed and that a copy thereof will be given to any taxpayer applying therefor at the office of the collector of taxes. In said pamphlet a description of property sufficient to identify the same is considered a proper description. The expenses of advertising and printing of pamphlet are paid by a charge of 50 cents for each lot or piece of property advertised.

If the taxes due, together with penalties and costs, shall not have been paid prior to date of sale, the property must be sold by the collector of taxes, under direction of the Commissioners, at public auction, in the collector's office, said sale commencing at least three weeks after first publication of said notice, and continuing each day (Sundays and holidays excepted) until all said delinquent property is sold.

The collector must require from every purchaser a deposit sufficient, in his judgment, to guarantee a full and final settlement for such purchase. Every purchaser other than the District of Columbia shall pay the full amount of his bid, including surplus, if any, to the collector within five days after last day of sale, and if such payment is not made within time specified, deposit of person so failing to pay shall be forfeited to the District of Columbia, and collector shall issue certificate of sale for such property to the next highest bidder; and if the latter shall not pay the amount of his bid within two days thereafter, the sales upon which the bids were made shall be set aside by the Commissioners and the property shall be considered as having been bid in in the name of the District of Columbia.

In case no other person bids, or bids are insufficient to cover amount of taxes due, together with penalties and costs, the collector shall bid the amount due, together with penalties and costs, and purchase it for the District; but property so bid in for the District of Columbia is not thereafter exempt from taxation. Failure on the part of the District to enforce the liens thus acquired does not release property from any tax that may be due the District.

Immediately after close of sale, upon payment of purchase money, the collector must issue to all purchasers certificates of sale, and if the property is not redeemed from said sale within two years from last day thereof, by payment to the collector for the use of the holder of the certificate, the amount for which property was sold, exclusive of surplus, and 12 per cent per annum thereon, a deed must be given by the Commissioners to the holder of the certificate, which deed is admitted to be prima facie evidence of a fee simple title. No deed, however, can be issued until all taxes and assessments due on the property are paid, including taxes for which the District purchased property at tax sale. Nor must said deeds be executed if it shall be discovered that sales were for any cause invalid and ineffectual to pass title to property sold, in which case the Commissioners must cancel the sale and refund the purchase money with 6 per cent per annum interest, together with the surplus, if any.

If any conveyance made by the Commissioners of property sold for taxes shall be set aside by the court, the party in whose favor the decree is rendered must pay to the party holding the conveyance the amount paid for such taxes and conveyances, with interest at 6 per cent per annum. When any tax sale is for any reason set aside or canceled, the property embraced in said sale may be readvertised and sold at the tax sale next ensuing.

Minors and other persons under legal disability are allowed one year after attaining age or after removal of such disability to redeem property sold or bid off by the collector of taxes, by payment of the amount of purchase money with 8 per cent per annum interest, together with all taxes and assessments that have been paid thereon by the purchaser between the date of sale and date of redemption with 8 per cent per annum interest on the amount of such taxes and assessments.

Property sold as aforesaid is redeemable from said sale at any time within two years after last day of sale by payment to the collector of taxes, for the use of the

holder of the certificate, the sum mentioned therein, exclusive of surplus, with interest thereon at 12 per cent per annum after date of such certificate. Any surplus remaining after collection of tax, penalty, etc., must be deposited by the collector to the credit of the surplus fund, to be paid to owner or owners of property in the same manner as other payments made by the District, but if any property sold as aforesaid is redeemed from sale within the time allowed, the surplus collected at time of sale must be paid to holder of certificate.

The collector is required, within twenty days (exclusive of Sundays and holidays), after last day of sale, to file with the recorder of deeds a written report stating property sold other than that sold to the District of Columbia, to whom it was assessed, taxes due, to whom sold, amount paid, date of sale, cost of sale, and surplus, if any.

If property bid in for the District of Columbia shall not have been redeemed within two years from last day of sale, by payment of taxes, penalties, and costs due at time of sale, and 8 per cent per annum thereon, the Commissioners may sell said property at public or private sale, and issue to the purchaser a deed, which shall have the same force and effect as the deed provided for property sold at regular annual sale.

The collector of taxes may, at any time before expiration of time allowed for redemption of property bid in for District of Columbia, issue certificates of taxes to any person applying therefor, and if property is not redeemed within two years from date of said certificate, by payment of the face of the certificate, exclusive of surplus and 12 per cent per annum thereon, the Commissioners shall issue a deed to the holder of the certificate, which deed shall have the same force and effect as deeds given for property sold at regular annual tax sale. Deeds, however, shall not be issued, either in case of property bid in for the District which has not been redeemed within two years, or property bid in for the District upon which certificates of sale are issued within redemption period, unless all taxes and assessments due on the property are paid; nor if the sale to the District was for any cause invalid or ineffectual to give title to the property. (Act of July 1, 1902.)

The assessor is required to prepare and keep in his office, for public inspection, a list of all real estate sold for nonpayment of general or special taxes or assessments, said list to show the date of sale, for what taxes sold, in whose name assessed at time of sale, amount of sale, when and to whom conveyed, if deeded, or if redeemed from sale, the date of redemption. (27 Stat., 37.)

COLLECTION AND DEPOSIT OF REVENUES.

It is the duty of the collector of taxes for the District of Columbia to collect all revenues of the District and deposit the amount collected daily with the Treasurer of the United States, and he is held responsible under his bond for all taxes except such as he may not be able to collect after fully complying with the requirements of law. (20 Stat., 461; 27 Stat., 13.)

Section 2 of the District appropriation law of March 3, 1883, prescribes—

"That hereafter all moneys appropriated for the expenses of the government of the District of Columbia, together with all revenues of the District of Columbia, from taxes or otherwise, shall be deposited in the Treasury of the United States, as required by the provisions of section 4 of an act approved June 11, 1878." (22 Stat., 470.)

CERTIFIED STATEMENTS OF TAXES.

The assessor is required to furnish certified statements, over his hand and official seal, of all taxes and assessments, general and special, that may be due and unpaid at the time of making said certificates. For each certificate a fee of 50 cents must be paid to the collector of taxes.

When such certificate is issued, it is a bar to the collection from any subsequent purchaser of any tax or assessment omitted from, and which may be a lien upon the real estate mentioned in, said certificate; but such omission does not affect the liability of the person who owned the property at the time such tax was assessed. (27 Stat., 37.)

TEMPORARY REDUCTION OF INTEREST ON ARREARS OF TAXES.

If arrears of taxes for years prior to 1900 are paid before December 31, 1902, 6 per cent per annum interest is charged, instead of usual penalties and interest. (Act of February 15, 1902.)

REASSESSMENTS.

The Commissioners of the District of Columbia are authorized and directed, in cases where general taxes or assessments for local improvements are quashed, set aside, or declared void by the supreme court of the District of Columbia by reason of imperfect or erroneous description of the property against which same was levied, by reason of such tax or assessment not having been authenticated by proper officer, by reason of a defective return of service of notice, or for any technical reason other

than the right of the public authorities to levy the tax or assessment, to reassess the property in question, with power to collect such reassessment. Said reassessment, however, must be made within ninety days after judgment or decree of court quashing or setting aside such taxes or assessments. Any amount theretofore paid on the assessment which has been declared void shall be credited upon the reassessment. (29 Stat., 98, and 30 Stat., 721.)

DESIGNATIONS OF PARCELS OF LAND.

Act of March 3, 1899, prescribed a system for numbering each lot, part of lot, or parcel of land in the District of Columbia. The object of this act was to procure uniformity in this respect and to prevent duplications in numbers.

TRANSCRIPTS OF DEEDS, WILLS, ETC.

Act of March 3, 1899, section 3, is as follows:

"That the Commissioners of the District of Columbia shall cause to be made a daily transcript and entry on the records of said assessor of the designations of lots or parcels of land in said District appearing in instruments of conveyance received for record in the office of the recorder of deeds and the designations of lots or parcels of land in said District transferred by probated wills; and the person or persons whom the Commissioners of said District may designate for the purpose of making such transcripts shall for this purpose at all times, during office hours, have full access to the records of the recorder of deeds and the register of wills of said District." * * *

SPECIAL ASSESSMENTS.

ASSESSMENT AND PERMIT WORK.

The Commissioners of the District of Columbia are authorized (28 Stat., 247 and 248), whenever in their judgment the same is necessary for the public health, safety, or comfort, or when application is made therefor, accompanied by a deposit equal to one-half the estimated cost of the work, to improve and repair alleys and sidewalks, and to construct sewers and sidewalks of such form and materials as they may determine, and to pay the total cost of said work from appropriations for assessment and permit work.

Notice must be given by advertisement, twice a week for two weeks, in two newspapers published in the city of Washington, of any such assessment work proposed to be done, designating the location and kind of work, specifying the kind of materials to be used, the estimated cost, and fixing a time and place when and where property owners about to be assessed may appear and present objections thereto and for hearing thereof. One-half of the total cost of such improvements, including expenses of assessment, must be charged against and become a lien upon abutting property, and assessment therefor must be levied pro rata according to the linear frontage of such property.

Notices of the levying of such assessments must be served upon each lot owner, if he or she be a resident of the District and his or her residence known; and if he or she be a nonresident of the District, or his or her residence unknown, such notice must be served upon his or her agent or tenant, as the case may be; and if there be no agent or tenant known to the Commissioners, then they shall give notice of such assessment by advertisement, twice a week for two weeks, in some newspaper published in the District. Service of such notice where owner or his or her tenant or agent resides in the District must be either personal or by leaving the same with some person of suitable age, at the residence or place of business of such agent, owner, or tenant, and return of such service must be made in writing and filed in the office of the Commissioners. The costs of publication of notice and service of notices are paid out of the appropriation for assessment and permit work.

One-half of the cost of such work must be paid to the collector of taxes as follows: One-third within sixty days after service of notice of assessment, without interest; one-third within one year, and the remainder within two years from date of service of notice, interest being charged at 8 per cent per annum from date of service of notice on amounts unpaid at expiration of sixty days after service of notice of assessment.

Any property upon which such assessment and accrued interest thereon, or any part thereof, remains unpaid at expiration of two years from date of service of notice of assessment, shall be subject to sale therefor under the same conditions and penalties imposed for nonpayment of general taxes. If any property, assessed as heretofore explained, shall become liable to sale for any other assessment or tax whatever, then

the assessments levied as hereinbefore explained become immediately due and payable, and the property against which they are levied may be sold therefor, together with the accrued interest thereon and the costs of advertising to date of such sale.

Property owners who request improvements under the permit system must deposit, in advance, with the collector of taxes, an amount equal to one-half the estimated cost of such improvements, and in such cases it is not necessary to give notices, as hereinbefore stated.

All moneys received by the collector of taxes for work done upon request of property owners must be deposited by him in the United States Treasury to the credit of the permit fund.

Upon completion of the work done, as aforesaid, at request of property owners, the Commissioners must repay to the then current appropriation for assessment and permit work, out of the permit fund, a sum equivalent to one-half the cost of the work, and shall return to the depositors from the said fund, when application is made therefor, any surplus that may remain over and above one-half the cost of the work. (28 Stat., 247 and 248.)

HOUSE CONNECTIONS.

The cost of service connections with water mains and sewers are assessed against the lots for which said connections are made, and collected in same manner and upon same conditions as to notice, as provided for assessment work. (28 Stat. 248.

OPENING, WIDENING, ETC., OF MINOR STREETS AND ALLEYS.

In the opening, widening, extending, or straightening of minor streets or alleys the Commissioners are authorized to make application in writing to the marshal of the District of Columbia to summon and impanel a jury of twelve citizens who have no interest in the real estate in question. It is the duty of the marshal to summon and impanel the jury, who, having taken oaths in writing to discharge the duties imposed upon them, shall ascertain and appraise the damages which may accrue to any real estate by said opening, widening, extending, or straightening of minor streets or alleys, which damages shall be the value of the land at the time of taking. Said jury shall file a statement in writing in the office of the Commissioners of the District of Columbia, and a duplicate in the office of the recorder of deeds, of the damages so ascertained and appraised, and the amount thereof must be paid by the District of Columbia to the persons respectively entitled thereto out of any funds available therefor.

The jury shall also apportion, according to the benefits sustained by each lot or part of a lot of land in said square by the opening, widening, extending, or straightening of such minor street or alley, the amount of said damages ascertained and appraised as aforesaid, including $5 for service of marshal when actually employed and $5 per diem for service of each of said jurors when actually employed. The jury shall make return of said apportionment to the recorder of deeds and the Commissioners of the District of Columbia, designating each lot or part of lot of land in such square so benefited and the amounts so apportioned to each, respectively. In case of failure to pay the amounts so apportioned, the Commissioners or some one designated by them must levy an assessment upon each lot or part of lot of land in accordance with such apportionment, the same to be collected as other special assessments upon real estate are collected, said assessments, however, bearing interest at the rate of 10 per cent per annum.

The marshal must give at least ten days' written notice to each proprietor of land affected of the time and place of the meeting of such jurors, return of service of notice to be made by the marshal to the Commissioners, the manner of delivery of such notices being more particularly described in section 1613 of the Code of Law of the District of Columbia. (Code, 1608 to 1613.)

EXTENSIONS OF STREETS AND AVENUES.

In the case of extensions of streets and avenues the Commissioners are authorized to petition the supreme court of the District of Columbia for the condemnation of land necessary for such extension, said court appointing a jury for that purpose, and the jury making return of benefits and damages to abutting property. (Act of March 3, 1899.) Assessments are then levied for benefits to abutting property, such assessments being payable in five equal annual installments, with interest at 4 per cent per annum after sixty days from confirmation of verdict of jury; but in case of awards for damages only that part of said award is paid by the District as may be in excess of assessment for benefits, and there is credited on assessment for benefi

the amount of any award for damages not in excess of said assessment. (Act of July 1, 1902.)

If the aggregate amount of benefits to be assessed as determined by the jury is less than one-half of the amount of award for damages, the Commissioners may, in their discretion, reject the award and assessment, and all proceedings thereunder shall in that event be null and void. (Act of June 6, 1900.)

ASSESSMENTS FOR WATER MAINS.

The Commissioners of the District of Columbia are authorized, whenever in their judgment the same may be necessary for the public safety, comfort, or health, to lay water mains (26 Stat., 159), and to levy within thirty days after such water mains shall have been laid assessments against property abutting such mains at the rate of $1.25 per linear front foot. (Act of February 21, 1901). However, the law requires that corner lots shall be assessed only on their front with a depth of not exceeding 100 feet, any excess of the other front over 100 feet being subject to assessment. (28 Stat., 275.)

Owners of property affected must be notified that the same has been assessed by a notice to be served upon such owner if he or she be a resident of the District of Columbia and his or her residence known. If the owner be a nonresident, or his or her residence unknown, notice shall be served upon his or her agent or tenant. Service of such notice, where the owner or his or her agent or tenant resides in the District of Columbia, shall be either personal or by leaving the same with some person of suitable age at the residence or place of business of such owner, agent, or tenant, and return of such service, stating the manner thereof, shall be made in writing and filed in the office of the Commissioners. If there be no agent or tenant known to the Commissioners, notice of assessment shall be given, by the officer designated by the Commissioners to perform that duty, by advertisement, once a week for two successive weeks, in some daily newspaper published in said District. In said publication each several piece of property must be described in separate paragraphs, and the costs of such publication must be added to amount of assessment and collected in the same manner that the assessment is collected. (Act of February 21, 1901.)

Assessments are payable in three equal installments, the first being payable without interest within thirty days from service of notice or of last publication of notice of assessment, as the case may be, the second within one year and the third within two years from date of such service or of last publication of notice, interest at 6 per cent per annum being charged on all amounts remaining unpaid at the expiration of thirty days from date of service of notice or of last publication of such notice. (Ibid.)

If, however, the entire assessment is paid within thirty days from date of service of notice, a discount of 6 per cent is allowed. (L. A., June 23, 1873.)

Any parcel of land the entire area of which was assessed for water main by the square foot and such assessment paid under the provisions of act of legislative assembly approved June 23, 1873, is exempt from further assessment for water main. (Ibid.)

If water-main assessments are quashed or set aside by the court by reason of any technicality, the Commissioners are authorized to reassess the lot or parcel of land against which assessment was levied, but such reassessment must be made within thirty days from date of cancellation. (Act of July 8, 1898, and 29 Stat., 98.)

Outside of the city of Washington assessments against land not subdivided into blocks and lots must be made on a frontage of not exceeding 100 feet for each lot or parcel of land, and shall be considered in any subsequent subdivision as extending to a depth of not exceeding 100 feet from the front of said lot or parcel of land. (30 Stat., 722.)

Water-main assessments must be levied and authenticated by the Commissioners of the District of Columbia, who must designate the official whose duty it is to notify the owner or agent of any lot or land of such assessments. (30 Stat., 722.) The assessor was designated for this duty by order of Commissioners dated November 17, 1900.

In any assessment or reassessment levied under provisions of act of July 8, 1898, owner of lot or parcel of land assessed must be credited with any amount which may have been paid prior to date of said act upon any water-main assessment levied against such lot or parcel of land. (30 Stat., 722.)

All moneys received on account of laying of water mains and all other moneys received on account of the water department must be deposited to the credit of the water fund, to be used exclusively for the support of the water department. (L. A., June 23, 1873.)

EXEMPTION FROM ASSESSMENT FOR IMPROVEMENTS.

The only property exempt from assessment for improvements is that of the United States and the District of Columbia. (Act of July 1, 1902.)

ASSESSMENTS FOR REMOVING OR SECURING DANGEROUS STRUCTURES.

The costs of removing or securing, by the District of Columbia, dangerous structures, upon refusal or neglect of owners to perform such work after due notice, must be assessed against the land upon which structure or structures stand or stood, and unless such assessment is paid within ninety days from service of notice the same shall bear interest at rate of 10 per cent per annum from date of assessment until paid and shall be collected as general taxes are collected. (30 Stat., 123.)

ASSESSMENTS FOR INCLOSING DANGEROUS WELLS, ETC.

The cost of fencing or otherwise inclosing, by the District of Columbia, lots upon which exist uncovered wells or other dangerous holes or excavations, after neglect or refusal of owner to perform such work upon due notice, shall be assessed as a tax against the property on which such nuisances exist, the tax so assessed to bear interest at rate of 10 per cent per annum and to be carried on regular tax rolls and collected in manner provided for collection of other taxes. (30 Stat., 924.)

ASSESSMENTS FOR REMOVAL OF WEEDS.

The expense of removal, by the District of Columbia, of weeds of 4 inches or more in height from unoccupied land in the city of Washington or its more densely populated suburbs, upon failure or neglect of owner to perform such work, shall be assessed against the property on which such weeds were located, and said assessments shall bear interest at rate of 10 per cent per annum until paid, shall be carried on regular tax rolls of the District, and paid in manner provided for collection of general taxes. (30 Stat., 959.)

ASSESSMENTS FOR DRAINING LOTS.

In case owner or owners of lots, after due notice, fail or neglect to connect such lots with water mains and sewers, as required by law, the Commissioners shall cause such connections to be made, the expense to be paid out of the emergency fund, such expense, with necessary costs of advertising, to be assessed as a tax against such lots, which tax shall be carried on regular tax rolls and be collected in manner provided for collection of other taxes. (29 Stat., 126.)

The Commissioners are also authorized to make such connections upon any street or avenue about to be paved or otherwise improved before any such pavement or other permanent works are put down, the costs of such connections to be assessed as explained above. (20 Stat., 107; 28 Stat., 144; 29 Stat., 126.)

SPECIAL POLICEMEN AT STREET-RAILWAY CROSSINGS.

The Commissioners are authorized and required to station special policemen at such street-railway crossings and intersections in the city of Washington as they may deem necessary, the expense of such services to be paid pro rata by the respective railway companies. (30 Stat., 489.)

ASSESSMENTS FOR CLEANING OF OFFENSIVE CESSPOOLS.

For cleaning offensive cesspools, by the District of Columbia, in cases where owners or other responsible parties fail or neglect to perform such work, after due notice, the Commissioners are authorized to assess the cost thereof as a tax against the property benefited, which tax shall be carried on the regular tax roll and collected in the manner provided for collection of other taxes. (30 Stat., 233.)

LIGHTING TRACKS OF STEAM RAILWAY COMPANIES.

All railway companies using engines propelled by steam must pay the District of Columbia for the lighting of the streets, avenues, lands, and grounds through which their tracks may be laid. In case of default of such payment, actions at law may be maintained by the District of Columbia against said railway companies. (22 Stat., 466.)

COSTS OF ERECTION OF FIRE ESCAPES.

If the owners, proprietors, lessees, or trustees of buildings used as factories, manufactories, tenement houses, seminaries, colleges, academies, hospitals, or asylums, fail to provide such buildings with fire escapes, standpipes, ladders, lights, and

alarm gongs, as required by law, after due notice from the Commissioners, such fire escapes, etc., must be erected by the Commissioners, and the costs thereof assessed as a tax against the building on which they are erected and the ground upon which the same stands, and the Commissioners shall issue tax-lien certificates against such buildings and grounds for the amount of such assessment, bearing interest at rate of 10 per cent per annum, which certificates may be turned over by the Commissioners to the contractor for performing the work. (28 Stat., 810.)

ASSESSMENTS FOR REMOVING SNOW, ICE, DIRT, ETC.

In case the owner or tenant of any house, lot, building, or land shall neglect to cause to be removed snow, ice, sand, dirt, gravel, etc., from paved sidewalks adjacent to said property, as required by law, the Commissioners shall cause removal of same, the costs of which shall be assessed as a tax against the property to which the sidewalks in question belong, and the said tax so assessed, shall be carried on the regular tax roll and collected in manner provided for collection of other taxes. (28 Stat., 809.)

ASSESSMENTS FOR PAVING STREETS ADJACENT TO STREET-RAILWAY TRACKS.

When any street or avenue through which a street railway runs shall be paved, such railway companies shall bear all of the expense for that portion of the work lying between the exterior rails of the tracks of such roads and for a distance of 2 feet from and exterior to such tracks, on each side thereof, and of keeping the same in repair; and when street railways cross any street or avenue the pavement between the tracks of such railway shall, at the expense of the company owning the tracks, be made to conform to the pavement used upon such street or avenue. If any street-railway company shall neglect or refuse to perform the work required, said pavement shall be laid by the District of Columbia and the costs collected from such company by issuing certificates of indebtedness against the property, real or personal, of such railway company, which certificates shall bear interest at the rate of 10 per cent per annum until paid, and which, until paid, shall remain a lien upon the property on or against which they are issued, together with the franchise of said company; and if such certificates are not paid within one year the Commissioners may proceed to sell the property against which they are issued, or so much thereof as may be necessary to pay the amount due, such sale to be first advertised daily for one week in some newspaper published in the city of Washington, and to be at public auction, to the highest bidder. (20 Stat., 106.)

TAXATION OF PERSONAL PROPERTY.

The board of personal tax appraisers consists of the assessor, chairman, and the two members of the board of assistant assessors detailed to that duty as hereinbefore explained. (Act of July 1, 1902, and 28 Stat., 282.)

The assessor is required to annually cause to be prepared a printed blank schedule of all tangible personal property and of general merchandise, stock in trade, owned or held in trust, or otherwise, subject to taxation, and of the classes of corporations and companies to be assessed, together with the rate of tax prescribed, to which shall be appended an affidavit in blank, setting forth that the return presents a full and true statement of all such personal property, taxable capital, or other basis of assessment, or either, as the case may be.

When said schedule is ready for delivery, notice thereof must be given by the assessor by advertisement for three successive secular days in one or more of the daily newspapers published in the District of Columbia, and a copy of said schedule must be delivered to any citizen applying therefor at the office of the assessor. These schedules must be filled out and sworn to, and returned to the office of the assessor within thirty days after the last publication of advertisement. The members of the board of personal tax appraisers are authorized to administer, without charge, oaths for this purpose. For failure to make return within specified time, 20 per cent of assessed valuation of personal property is added.

Upon the filing of these returns, the two members of the board of assistant assessors designated by the assessor to assess personal property must, under the direction and supervision of the assessor, assess personal property. If the board of personal tax appraisers is not satisfied as to the correctness of any return of personal property they may reject the same, and said board, or any one of the members thereof, may, from the best information he or they can procure, by making such an examination of the personal property as may be practicable, assess the same in such amount as may to him or them seem just, and notice of the rejection of the return shall be given to the party interested by leaving the same at the address given in said return.

In all cases, however, there is the right of appeal to the board of personal tax appeals, hereinafter referred to, within fifteen days after delivery of said notice of rejection. Any person making a false affidavit as to taxation of personal property is deemed guilty of perjury, and, upon conviction, is subject to the penalties provided for that offense.

If the personal-tax appraisers fail to complete any of the duties required by law to be performed by them within the time specified, the taxation based upon the same is not, by reason thereof, invalid, but the appraisers must proceed with all reasonable diligence to complete such duties, and their acts are valid as if performed within the time provided therefor.

If at any time within any current year property subject to taxation shall be discovered to have been omitted from assessment the board of personal-tax appraisers shall immediately assess the same for the then current year, giving notice in writing to the persons or corporation so assessed, who shall have the right of appeal within ten days from date of said notice.

BOARD OF PERSONAL-TAX APPEALS.

The board of 5 (act of July 1, 1902, and 28 Statutes, 282) assistant assessors, with the assessor as chairman, compose a board of personal-tax appeals, which must convene in a place to be provided therefor by the assessor, on the 15th of November in each year, public notice of the time and place of such meeting having been given by advertisement for two consecutive secular days in two daily newspapers published in the District of Columbia. It is the duty of this board, between the day of convening and December 15th of each year, to hear all appeals made by any person or persons against the assessments made by the board of personal-tax appraisers, and to impartially equalize the valuation of said personal property as the basis for assessment.

Any four members of said board shall constitute a quorum for business, and in the absence of the assessor a temporary chairman may be chosen. The board is empowered to diminish or increase such assessments as they may believe to have been returned at other than their true value to such amount as in their opinion may be the value thereof, and the action of the board in such cases is final.

DISTRAINT AND SALE.

When the taxes on personal property due and payable in each year shall not be paid on or before the 1st of June, the collector of taxes or his deputy may distrain sufficient goods and chattels found within the District of Columbia and belonging to the person charged with such tax to pay the taxes remaining due, together with the penalty thereon, and the costs that may accrue; and for want of such goods and chattels said collector of taxes may levy upon and sell at auction the estate and interest of such person in any parcel of land in said District; and in the case of the levy on any estate or interest in land the proceedings subsequent to sale thereof are the same as provided by law in the case of sales for arrears of taxes against real estate; and in case of distraint of personal property or the levy upon real estate, as aforesaid, the collector of taxes must immediately proceed to advertise the same by public notice, to be posted in the office of said collector, and by advertisement three times within one week, in one or more of the daily newspapers published in said District, stating the time when and the place where such property will be sold, the last publication to be at least six days before the date of sale, and if the said taxes and penalty thereon, and the costs and expenses which shall have accrued thereon, shall not be paid before the day fixed for such sale, which must not be less than ten days after said levy or taking of said property, the collector must proceed to sell at public auction in his office to the highest bidder such property, or so much thereof as may be needed to pay such taxes, penalties, and accrued costs and expenses of such distraint and sale. Said collector must report in detail in writing every distraint and sale of personal property to the Commissioners of the District of Columbia, or their successors in office, and his accounts in respect to every such distraint or sale must forthwith be submitted to the auditor of the District of Columbia and be audited by him. Any surplus resulting from such sale over and above such taxes, costs, and expenses must be paid into the Treasury, and upon being claimed by the owner or owners of the goods and chattels aforesaid must be paid to him or them upon the certificate of the collector of taxes stating in full the amount of such excess.

RATE OF TAXATION ON PERSONAL PROPERTY.

On all tangible personal property assessed at a fair cash value (over and above the exemptions provided), including vessels, ships, boats, tools, implements, horses and other animals, carriages, wagons, and other vehicles, there must be paid 1½ per cent on the assessed value thereof.

Dealers in general merchandise of every description must pay 1½ per cent on their average stock in trade for the preceding year.

It is unlawful for any person or persons entering the District of Columbia subsequent to June 30 in each year and establishing a place of business for the sale of goods, wares, or merchandise, either at private sale or at auction, to conduct such business until a sworn statement of the value of said stock has been filed with the assessor of the District of Columbia, who shall thereupon render a bill for the unexpired portion of the fiscal year at the same rate as other personal taxes are levied. The assessor is authorized to reassess said stock whenever in his judgment it has been undervalued. The goods, wares, and merchandise of any person or persons who shall fail to pay the tax required within three days after beginning business are subject to distraint, and the assessor must place bills therefor in the hands of the collector of taxes, who must seize sufficient of the goods of the delinquent to satisfy said tax. The owner, however, has the right of redemption within thirty days on payment of said tax, to which must be added a penalty of 1 per cent, together with the costs of seizure. The collector must sell such goods as are not redeemed at public auction after advertisement for three days preceding said sale.

Hotel companies and the proprietors of hotels are required to pay 1½ per cent on the assessed value of their furniture.

Each national bank, as the trustee for its stockholders, through its president or cashier, and all other incorporated banks and trust companies in the District of Columbia, through their presidents or cashiers, and all gas, electric lighting, and telephone companies, through their proper officers, must make affidavit to the board of personal-tax appraisers on or before the 1st day of August each year as to the amount of its or their gross earnings for the preceding year ending the 30th day of June, and must pay per annum on such gross earnings as follows: Each national bank and all other incorporated banks and trust companies, respectively, 6 per cent; each gas company, 5 per cent; each electric lighting and telephone company, 4 per cent. And in addition thereto the real estate owned by each national or other incorporated bank and each trust, gas, electric lighting, and telephone company in the District of Columbia is taxed as other real estate in said District. Street railroad companies pay 4 per cent per annum on their gross receipts and other taxes. Insurance companies pay 1½ per cent on premium receipts.

All companies who guaranty the fidelity of any individual or individuals, such as bonding companies, pay 1½ per cent of their gross receipts in the District of Columbia.

Savings banks having no capital stock and paying interest to their depositors must, through their president or cashier, make affidavit to the board of personal-tax appraisers on or before the 1st day of August in each year as to the amount of their surplus and undivided profits and pay a sum equal to 1½ per cent on the amount of their surplus and undivided profits on the 30th day of June preceding.

The capital stock of all corporations other than those herein provided for, organized in the District of Columbia or under the laws of any of the States or Territories of the United States, chiefly for the purpose of, and transacting business within, the District of Columbia, except those exempted by the laws relating to the District of Columbia, is appraised in bulk at its fair cash value by the board of personal-tax appraisers, and the corporation issuing the same is liable for the tax thereon according to such value, and must pay a sum equal to 1½ per cent on the assessed valuation thereof; but from the assessed valuation of such capital stock is first deducted the value of any and all real estate owned by such corporation in said District, which real estate is separately taxed against said corporation. This does not include newspaper, real estate, and mercantile companies, which by reason of incorporation receive no special franchise or privilege; but all such corporations are rated, assessed, and taxed as individuals conducting business in similar lines are rated, assessed, and taxed.

Building associations pay to the collector of taxes of the District of Columbia 4 per cent per annum on their gross earnings for the preceding year ending June 30.

All taxes levied under the foregoing provisions of this law are due, payable, and collectible in May of each year, and are subject to the same penalties for nonpayment thereof as the general tax on real estate, until distraint or sale.

Private banks or bankers, not incorporated, pay a tax of $500 per annum. General brokers pay a tax of $250 per annum. The Washington Stock Exchange pays $500 per annum in lieu of tax on members thereof for business done on said exchange. Any broker who is a member of a regularly organized stock exchange located outside of the District of Columbia, and transacting a brokerage business therein, pays $100 per annum. If any person or firm shall have paid the tax provided for banks and bankers, such person or firm can not again be taxed as a broker or brokers. Note brokers pay a tax of $100 per annum. Exceptions are made of cooperative associations whose business is restricted to the members of such association.

The taxes for private banks and bankers, general brokers, and note brokers date from the 1st day of July in each year and expire on the 30th day of June following. Said taxes date from the first day of the month in which the liability begins, and payment must be made for a proportionate amount.

EXEMPTIONS.

The following personal property is exempt from taxation:

The personal property of all library, benevolent, charitable, and scientific institutions incorporated under the laws of the United States or of the District of Columbia and not conducted for private gain.

Libraries, schoolbooks, wearing apparel, articles of personal adornment, all family portraits, and heirlooms.

Household and other belongings, not held for sale, to the value of $1,000, owned by the occupant of any dwelling house or other place of abode, in which such household and other belongings may be located.

PENALTY FOR VIOLATION OF LAW.

Any person violating any of the provisions of the personal tax law is liable to a penalty of not exceeding $500 for each offense, such penalty to be imposed upon conviction in the police court of the District as other fines and penalties are imposed, and in default of payment of such penalty the person or persons so convicted shall be imprisoned, in the discretion of the court, not exceeding six months. (Act approved July 1, 1902.)

LICENSES.

All licenses are issued by the assessor, over his hand and official seal. No person is permitted to carry on any business, trade, profession, or calling, for which a license is imposed, without having first obtained such license. Applications for licenses must be made to the assessor, and no license can be granted until payment for the same shall have been made. Each license must specify the name of the person to whom issued, the business, trade, profession, calling, etc., for which it is granted, and the location at which such business is to be carried on. Licenses may be assigned or transferred upon application, under the terms and conditions applicable to the original granting of the same, and the assessor must issue a certificate of such transfer upon payment of a fee of 50 cents. When more than one business, trade, profession, calling, etc., for which a license is prescribed, shall be carried on by the same person, a license must be obtained for each such business, etc. Licenses are good only for the location designated thereon, and no license can be issued for more than one place of business without payment of separate tax for each. All licenses date from the 1st of November and expire on the 31st of October following, except those specially designated in the following list. Licenses issued at any time after beginning of license year date from first day of month of issue and end the last day of license year, payment being made for proportionate amount of license tax. In cases where license is less than $5 per annum they terminate one year from first day of month of issue. No one holding a license is permitted to allow any other person charged with a separate license to operate under his license. All licenses must be conspicuously posted on premises of the licensee, and be accessible at all times for inspection by police officers or others authorized in that respect. Licensees having no located place of business must exhibit their licenses when requested to do so by proper authorities.

Applications for licenses for hotels and theaters must have written approval of inspector of buildings and chief of fire department. Any license issued to proprietor of a theater or other public place of amusement may be terminated by the Commissioners whenever it shall appear to them that after due notice the person holding such license shall have failed to comply with such regulations as may be prescribed by the Commissioners for the public decency. (Act of March 1, 1901.)

Proprietors of hotels can not obtain a license for less than $30 per annum.

An act to prevent fraudulent transactions on the part of commission merchants, approved March 21, 1892, is made applicable to auctioneers, their agents, and employees.

Drivers of licensed passenger vehicles, while transacting such business, must wear upon their breasts a badge numbered to correspond with license of his vehicle, such badge being furnished by District of Columbia upon payment of fee of 50 cents.

In addition to license for proprietors of livery stables, they must obtain licenses for any vehicles owned by them occupying public stands.

The Commissioners must approve applications for licenses for vehicles for transportation of passengers operated over a definite route.

For entertainments given in church premises or private residences, where the proceeds are for church or charitable purposes and no rental is charged, no license is required.

Applications for licenses for shooting galleries must be accompanied with certificate from inspector of buildings, that suitable precautions have been taken for public safety, and with written authority from majority of occupants and residents on the same side of the square in which proposed gallery is to be located, and also on confronting side of the square fronting opposite to the same. The chief of police is authorized to prescribe the caliber, firearms, and kind of cartridges to be used.

The Commissioners have discretion to refuse licenses for merry-go-rounds, flying horses, etc.

Applications for licenses for massage establishments, mediums, clairvoyants, soothsayers, fortune tellers, and palmists must have the approval of the chief of police.

Hucksters are furnished with badges corresponding to number of license, which must be worn while transacting business, in addition to a corresponding number which must be attached to their vehicles. Hucksters' licenses need not be procured by persons bringing and selling at the several markets produce of their own raising.

The fire marshal must approve applications for licenses for buildings for storage of inflammable materials.

Persons violating any of the provisions of the license law, upon conviction thereof in the police court of the District of Columbia, are punishable by a fine of not more than $500 for each offense, and in default of payment, by imprisonment not exceeding thirty days, in the discretion of the court. (Act approved July 1, 1902.)

Following is a list of rates of licenses prescribed by act approved July 1, 1902:

Business.	When due.	Rate.	Remarks.
Agricultural exhibits	Nov. 1	$100	Per annum.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Amusements not otherwise provided for	do	100	Per annum.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Apothecaries	do	6	Per annum.
Art exhibits	do	100	Do.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Athletic grounds		20	Per week.
		5	Per day.
Auctioneers	Nov. 1	100	Per annum.
Automatic machines. (See Slot machines.)			
Automobiles, autovehicles, etc	July 1	9	Do.
Automobile establishments	Nov. 1	25	License for 10 vehicles or less per annum.
		2	Each additional vehicle.
Balls		3	Per night.
Bankers, private (not incorporated)	July 1	500	Per annum.
Barrooms	Nov. 1	800	Do.
Baseball grounds		20	Per week.
		5	Per day.
Baths	Nov. 1	25	Turkish, Russian, or medicated, per annum.
Bill posters	do	20	Per annum.
Billiard rooms	do	12	Per annum for each billiard, bagatelle, jenny lind, or pool table, shuffle board, or other legitimate game table.
Boarding houses (public)	do	1	Per annum for each room.
Boxing schools	do	12	Per annum.
Brewers	do	250	Do.
Brewers' agents	do	250	Do.
Brokers, real estate	do	50	Do.
Brokers, railroad ticket	do	25	Do.
Brokers, general	July 1	250	Do.
Brokers, general (members of stock exchange)	do	100	Do.
Brokers, note	do	100	Do.
Building contractors	Nov. 1	25	Do.
Carnivals	do	100	Do.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Carriages for hire	July 1	6	Drawn by one animal, per annum.
		9	More than one animal, per annum.
		9	By other motive power, per annum.

Business.	When due.	Rate.	Remarks.
Carriage and wagon making establishments.	Nov. 1	$25	Per annum.
Cattle dealers	do	15	Do.
Cattle exhibits	do	100	Do.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Cigar dealers	do	12	Per annum.
Circuses		200	Per day.
Claim agents	Nov. 1	25	Per annum.
Clairvoyants	do	25	Do.
Commission merchants	do	40	Do.
Concerts		3	Per night.
Confectionery establishments	Nov. 1	12	Per annum.
Contractors of all kinds	do	25	Do.
Cook shops	do	18	Do.
Dairy lunches	do	18	Do.
Dealers in markets	do	5	Do.
Distillers or rectifiers	do	250	Do.
Druggists	do	6	Do.
Eating houses	do	18	Do.
Electromobiles	July 1	9	Do.
Employment offices	Nov. 1	10	Do.
Entertainments		3	Per night.
Entertainment halls	Nov. 1	100	Per annum.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Exhibition halls	do	100	Per annum.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Exhibits—agricultural, art, cattle, floral, food, freaks, industrial, mechanical, museums, poultry, side shows, etc.	do	100	Per annum.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Fairs	do	100	Per annum.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Fencing schools	do	12	Per annum.
Florists	do	15	Do.
Flying horses. (See Merry-go-rounds.)			
Football grounds		20	Per week.
		5	Per day.
Fortune tellers	Nov. 1	25	Per annum.
Fuel hucksters	do	5	Do.
General brokers	July 1	250	Do.
General brokers (members of stock exchange).	do	100	Do.
Golf grounds		20	Per week.
		5	Per day.
Gymnasiums	Nov. 1	12	Per annum.
Hacks. (See Carriages).			
Hand laundries	do	10	Do.
Hotels	do	1	Per annum for each room for the accommodation of guests.
Hucksters	Apr. 1	12	Per annum for each vehicle.
Ice-cream parlors	Nov. 1	18	Per annum.
Improvement and land companies. (See Land and improvement companies.)			
Inflammable oils	do	10	Per annum for storing quantity exceeding 5 barrels.
Information bureaus	do	10	Per annum.
Intelligence offices	do	10	Do.
Investment associations	do	100	Do.
Land and improvement companies	do	50	Do.
Laundries	do	20	Steam or other power, per annum.
		10	Per annum, operated by hand.
Lawn fetes. (See Picnics.)			
Lecture halls	do	100	Per annum.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Livery stables	do	25	Per annum for 10 stalls.
		2	Each additional stall.
Liquor dealers, retail	do	800	Per annum.
Liquor dealers, wholesale	do	300	Do.
Liquors, brewers or manufacturers of	do	250	Do.
Market dealers of all kinds	do	5	Do.
Massage establishments	do	25	Do.
Maturity associations	do	100	Do.
Medicated baths. (See Baths.)			
Mediums	do	25	Do.

Business.	When due.	Rate.	Remarks.
Merry-go-rounds		$12	Per week.
		10	Each subsequent week.
		3	Per day.
Note brokers	July 1	100	Per annum.
Omnibuses	July 1	6	Per annum, one animal.
		9	Per annum, more than one animal.
Oyster houses	Nov. 1	18	Per annum.
Palmists	do	25	Do.
Passenger transportation lines	do	6	Per annum for each vehicle not exceeding 10 passengers.
		12	Exceeding 10 passengers.
Pawnbrokers	do	100	Per annum.
Peddlers	Apr. 1	25	Do.
Picnic grounds	Nov. 1	100	Do.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Polo grounds		20	Per week.
		5	Per day.
Pool rooms	Nov. 1	12	Per annum.
Private banks or bankers (not incorporated).	July 1	500	Do.
Produce dealers	Apr. 1	12	Per annum for each vehicle.
Race tracks		20	Per week.
		5	Per day.
Real estate brokers. (See Brokers, real estate.)			
Rectifiers. (See Distillers.)			
Restaurants	Nov. 1	18	Per annum.
Russian baths. (See Baths.)			
Secondhand dealers of all kinds	do	40	Do.
"Seeing Washington cars." (See Passenger transportation lines.)			
Shooting galleries	do	12	Do.
Skating rinks	do	100	Do.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Slot machines	do	2	Per annum, each machine.
		50	Per annum, unlimited number.
Soothsayers	do	25	Per annum.
Stock exchange, Washington	July 1	500	Do.
Theaters	Nov. 1	100	Do.
		20	Per week.
		10	Less than one week.
Ticket brokers, railroad. (See Brokers, ticket.)			
Tournaments. (See Race tracks.)			
Turkish baths. (See Baths.)			
Undertakers	Nov. 1	25	Per annum.
Vehicles for hire	July 1	6	Per annum, one animal.
		9	More than one.
		9	Horseless or motor.
Victuallers	Nov. 1	18	Per annum.
Wagon-making establishments. (See Carriage-making establishments.)			
Washington Stock Exchange	July 1	500	Do.

Steam engineers' licenses are of three grades—first, second, and third—the fee for each being $3. Examination before board of engineers is required. Licenses are good until revoked or changed to higher grade. (Act of February 28, 1887.)

Dealers in deadly and dangerous weapons are required to file bonds of $1,000 each, but no fee is charged. (27 Stat., 117.)

The fee for transferring a license is 50 cents. (Act of July 1, 1902.)

H. H. DARNEILLE,
Assessor District of Columbia.

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